

*Office*

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

**Senate Bill 178**

(list bill or resolution and number, if available, or subject  
Amentment to: \_\_\_\_\_  
(list bill or resolution and number)

REQUESTED BY: Serge Garrison, LRC DATE OF RECEIPT January 26 19 67

In the following space note the fiscal effect in dollars of the legislative proposal. If additional space is needed attach a supplementary sheet. Please type.

**This Bill merely clarifies the law to provide for the taxation of nonresident income in the manner that the law is now being administered and, therefor, the Bill will have little or no effect on income tax revenue.**

Date of preparation: February 2, 1967

Signed State Tax Department

By Joseph R. Maichel  
**Joseph R. Maichel  
Legal Counsel**